

ORDINANCE
NO. 00384

AN ORDINANCE relating to taxation;levying a sales or use tax on each retail sale in the County of King.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

New Section. Section 1. There is hereby levied a sales or use tax, as the case may be, upon every taxable event, as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary Session, occurring within the county of KING. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to chapters 82.08 and 82.12 RCW.

New Section. Section 2. The rate of the tax imposed by section 1 shall be one-half of one percent of the selling price or value of the article used, as the case may be.

New Section. Section 3. The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of Section 6, Chapter 94, Laws of 1970, First Extraordinary Session.

New Section. Section 4. There shall be allowed against the tax imposed by this ordinance, a credit for the full amount of any city sales or use tax imposed upon the same taxable event, as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary Session, upon which a tax is imposed by this ordinance.

New Section. Section 5. The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

New Section. Section 6. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this ordinance, or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this ordinance, shall be guilty of a misdemeanor.

NEW SECTION: SECTION 8: The County Council finds as a fact and declares that an emergency exists and that this ordinance is necessary for the immediate preservation of public peace, health and safety, and for the support of County Government and its existing institutions.

PASSED this 23rd day of March, 1970.

KING COUNTY, WASHINGTON

Bill Keane

Chairman

Ralph B. Hunter
Clerk of the Council

John Chambers *per*
King County Executive

1st.....3-9-70
2nd.....3-23-70
3rd.....3-23-70
Effective Date.....